

January 18, 2024

Honorable Robert E. Littlefield, Jr.
U.S. Bankruptcy Court Judge
James T. Foley U.S. Courthouse
445 Broadway
Albany, New York 12207

Re: Motion for Contempt
In Re: Mark D. Aragona, Case No. 17-11080

Dear Judge Littlefield:

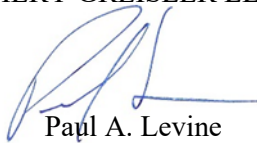
We represent Debtor Mark Aragona. The parties' cross motions for summary judgment on Debtor's motion for contempt are fully submitted to the Court.

In order to update the Court on very recent post briefing and argument authority on the contempt issue, I enclose for Your Honor's consideration a copy of the decision issued by the United States Bankruptcy Court, Southern District of Florida in *In re: Michael McIntosh and Amanda McIntosh*, Case No. 02-25039-SMG, which applies the standard for imposing sanctions and finding parties in contempt under the holding set forth in *Taggart*, and discusses the creditor's burden to prove that the debt had been excepted from the discharge in "no asset" Chapter 7 cases.

Thank you for the Court's time and consideration of this matter.

Very truly yours,

LEMERY GREISLER LLC



Paul A. Levine

cc: Steven Cohen, Esq. (via ECF)